19.Cf8 Karnatak **File No.** RJ-5 part I/435 REV(CT) dt 15/2/57

RHRB C **DEPARTMENT**

A **BRANCH**

Subject:— Accounts and audit

ERS Dep No. 105 at the Refugee

57 camps

Procedure for—

Subsequent h/s. in

File No. RJ-5 part II

B Dept

Br 23/3

B Class
Karnatak

D-4

8

C

File No.

Std. Sectt. Slip 24 B e.

G. R., G. D., No. 2408, dated 22-6-22.]

Correspondence

DOCKET SHEET

Subject :—

File No._____

_____ **DEPT.**

_____ **BRANCH.**

References :—

Date.	To whom sent.	Notes and instructions.

B Class
Karnatak

Accounts and audit of the
Relief camps.
Procedure for -

Government of Bombay.
Relief and rehabilitation department.
Resolution No.S.55/12000-A,
Bombay Castle, 2nd August, 1948.

Resolution.

Government is pleased to direct that the following procedure for accounts and auditing them should be followed in the relief camps with immediate effect.

2. The present concurrent auditors should hereafter function as camp Commandants-cum-Internal (primary) auditors. In consequence thereof, Government is pleased to discontinue the posts of the present accountants in the camps.

3. The accounts should be kept in accordance with the "Refugee camps accounts rules which are appended as an accompaniment A to this resolution. The accounts maintained will be subject to the Accountant General's audit parties who will carry out the audit of the different camp accounts periodically.

4. The appointments of the Accountants-cum-Internal (Primary) audits (and the necessary clerical staff) that may be sanctioned by the Government should be made by the Accountant General, Bombay.

Though this staff will be borne on the Camp Establishment, it will remain under the administrative control of the Accountant General, Bombay, with regard to the grant of increments, leave, transfers, promotions etc.

5. The Accountant General, Bombay should be requested to approach the Auditor General for sanction to the above arrangements.

By order of the Government of Bombay,

Sd/-

For Deputy Secretary to the Govt. of Bombay,
Relief and rehabilitation department.

To
The commissioner, Northern division,
The Commissioner, Central Division,
The Commissioner of Police, Bombay,
The Collector of Thana, Poona, Nasik, Ahmednagar, and Ahmedabad.
All Camp commandants.

The Administrator, Kalyan,
The Regional Organiser, Karl Sev Sadan, Kurla,
the Accountant General, Bombay,
The Finance department. - with n.o. objn.
Id/-

MS.S/B

(A) -General.

"1. The camp commandant shall be held responsible for k keeping appropriate but complete accounts of all receipts and expenditure including assets, liabilities, advances loans etc. as well as stor To assist him in the discharge of his responsibilities the Account ant General will post to each camp a camp Accountant who will hav number of assistants as may be sanctioned by Government.

The primary functions of the Camp Accountant will be follows:

a) To compile accounts in accordance with the rules or specif orders of Government and from the data furnished to him;
b) As Primary Auditor, to apply necessary checks to the initi accounts, bills, receipts etc., and also to report on the admissibility of leave, T.A. and other matters affecting the establishment of the camp;
c) To advise the Commandant in all matters relating to the accounts and budget and to the operation of the Financial Rules generally.

3. The camp commandant will also advise the Commandant on the financial aspects of all proposals of expenditure and to keep watch over liabilities against the camp and to see that Government rule and orders in force in respect of all transactions of the camp are duly observed. In any sanction, order or monetary transactio affecting the receipts or disbursements of the camp is open to objection it shall be the duty of the camp Accountant to bring it to notice forthwith and to obtain necessary orders for regularising it.

4. All books of accounts and registers shall be maintained in English and in both registers with machine numbered pages and unless otherwise specially authorised accounts shall not be prepare onloose sheets or on loosely bound volumes.

5. Any corrections or alterations in accounts shall be made in red ink (a single line being drawn through the original entry which it is desired to correct) and attested by the dated initial of the camp commandant. Erasures and overwritings shall on no account be made in registers, statements receipts, vouchers or account of any description.

6. All money transactions to which any officer or servant of Camp as in his official capacity is a party shall immediately and without any reservation be brought to account in the books of the camp and all moneys received, other than moneys withdrawn from the treasury to meet current expenditure, shall without dela be paid in fullinto the Treasury and shall be credited to the appropriate account as head and shall not be utilised to meet current expenditure.

7. The accounts of the camp shall ordinarily be audited under the orders of the Accountant General at such intervals as he may consider necessary. The commandant shallbe responsible that all accounts and other connected reports are made available for this audit.

(B) Receipts and payments of money.

8. All cash transactions on behalf of the camp shall be entered in the prescribed cash Book as they occur and classified under the appropriate heads of account. All moneys received from credit to Government shall be acknolvedged on a receipt in the prescribed form under the signatures of the camp Accountant and

and the camp Commandant or, in the absence of the latter, any other officer authorised by Government. Before signing receipt it shall be the duty of the officer signing the receipt to see that the money received has been duly recorded in the Cash Book and in token of this check, each entry in the Cash Book shall be attested ~~by~~ by him.

9. All moneys received for credit to Government shall as far as possible be paid into the Treasury the same day. No portion of the daily receipts shall remain unpaid at the end of the next working day. The moneys sent to the Treasury shall be accompanied by a Treasury Challan (the prescribed form) in duplicate, to serve as a voucher for the remittance and filed separately (one copy shall be received back duly stamped by a receipt).

10. Private cash shall under no circumstances be mixed with the Government moneys which shall be kept in strong iron safe having two locks the keys of which shall be with the Commandant and the Accountant ~~respectively~~ respectively.

11. Money drawn from the treasury on account of pay, T.A. and contingent bills and disbursements made therefrom shall be entered in the Cash books on the day on which the transaction takes placed as far as possible in the order of occurrence of each transaction. At the end of each day the Cash Book shall be closed and balanced, the balance being verified with the actual cash in hand and a certificate to this effect being recorded over the signatures of the Camp Commandant and the camp Accountant.

(c) Arrivals and departures of Refugees.

12. On receipt of daily reports showing the number of refugees arriving or departing from each of the blocks into which a camp is divided, the Block Register of refugees shall be posted, each entry being attested by the Camp Accountant. The block register of refugees should show all particulars of all refugees including children and servants e.g. name, age, last address etc. and the date of arrival in the camp and departure therefrom. No Ration Card shall be issued unless an entry has been made in this Block Register and an application in the prescribed form for supply of rations has been received from the Head of the Family concerned duly verified by the Supply Officer. A reference to the number of Ration Card thus issued will be entered in the Block Register duly attested by the Camp Accountant. The camp commandant shall exercise suitable checks to ensure that entries in the Block Register are being properly made and are at all times complete and properly maintained. He should record the result of his check in the Block Register in question.

13. To distinguish refugees entitled to free rations from those not so entitled who draw food stuffs on ration cards on payment, both the forms of applications for supply of rations and those of ration Cards shall be printed in different colours and a column shall be provided in the Block Register to indicate the category to which a ration Card holder belongs. No changes known from one class to the other of these ration card holders shall be made unless the Card previously issued has been obtained and duly cancelled over the signature of the camp Commandant and a proper note has been recorded in the Block Register over his ~~his~~ initials. The camp commandant will be responsible for seeing that free rations are not allowed/ undeserving to persons or for more than ten days, pending enquiry, in any case.

14. When a refugee wants to leave the camp and take up residence elsewhere he should fill in the date ofdeparture in the Block Register and surrend the Ration Cards issued to him which shall be duly cancelled over the signature of the camp commandant and a clear no to that effect made in the Block Register under his date initials.

(n)-Accounts of Stores.

15. All furniture, fixtures and fitting obtained for general use in a camp as well as any articles of this kind left by the refugees shallbe accounted for in the Register of Dead Stock which will among other things have a column to show a reference to the bill orvoucher on/the which cost of the articles has been paid. All other stores obtained for stock or use

of the refugees will be accounted for in the registers of Stock Received and Stock Issued, which will have appropriate columns for t the different kinds of Stores. The entries in these Registers will be based on "Daily Sheets of Stores received" and 'Daily' sheets of Stores Issued' which will be prepared by carbon process by the store Keepers or Shop Assistants concerned and transmitted to the Camp Account with the supporting documents.

16. The "Daily Sheets of Stores Received" will clearly indicate whether the stores have been purchased locally or obtained on indents from other departments of Govt. so that the payment or adjustment of the cost of Stores may be watched through a Register of Liabilities. Similarly the "Daily Sheets of Stores Issued' will clearly give particulars of the persons from whom the cost is recoverable. The Camp Accountant will be responsible to see that not only are the daily totals of these sheets taken to the Stock Ledger but also the amounts of stores of which the cost is recoverable are entered in a classified Personal Ledger Account to watch the recovery of amounts.

17. The Camp Commandant shall arrange for a physical verification of all articles of stock, food, clothing etc., once a month. This verification should be conducted by a person connected with the custody of these items or with their accounting. The result of this verification shall be recorded on the Fly Leaf of the Stock Ledger and immediate steps taken to investigate any discrepancies between the actual balance and the book balance and where necessary the sanction of competent authority for their adjustment should be obtained without delay.

(E) Establishments.

18. In order to facilitate the check of pay bills and to ensure that the fixed charge is paid twice over. an Establishment Check Register shall be maintained in which separate folios will be allotted for different sections or sub-sections into which the Establishment is divided. Every fresh appointment, abolition of an appointment or revision of Establishment shall be entered in this Register as soon as it is sanctioned together with the particulars of the order containing the sanction. If an appointment is a temporary one, the period for which the post is sanctioned shall be specified in the Register.

19. Sanctions to and payment of recurring charges e.g., rents of buildings, telephone rents, pay of contingent staff etc., shall also be recorded in a suitable check register to watch that the payments are regularly made and not made without twice over.

20. As a check on T.A.Bills of officers and servants of the Camp, a T.A.check Register shall also be maintained in which all T.A.bills should be recorded when presented for payment or counter-signature.

(F) - Miscellaneous.

21. A stock Register of articles of stationery, forms or any other consumable articles obtained for the use of the

Camp shall be maintained in which every transaction shall be entered as occassion arised. At the close of each month the entries in the register shall be checked by the official nominated for the purpose with the actual articles on stock.

23. If any buildings or other property are let out on rent a suitable Register of Rents with appropriate columns will be maintained to watch prompt recovery of the Government dues.

23. No accounts records shall be destroyed unless specific approval has been obtained before hand of the Accountant General.

24. Accounts matters not covered by the prescribed rules or orders and any cases of difficulty or doubt arising in the actual operation of these rules and orders, shall be referred by the Camp Commandant to Government who will consult the Accountant General where necessary.

25. Where no special forms have been prescribed in these rules or other orders issued by the competent authority, the forms prescribed for the Public Works Department of the Bombay Government, may be used with such minor modifications as may be considered necessary.

Sd/-
EXAMINER, OUTSIDE AUDIT.

hss.7/6

Procedure for -

GOVERNMENT OF BOMBAY.
Relief and Rehabilitation Department,
Corrigendum No.R.55-A.
Bombay Castle, October 1948.

C O R R I G E N D U M.

In paragraph 4 of Government Resolution, Relief and Rehabilitation Department, No. R. 55-A, dated the 2nd August 48.

(i) in line 2 of the words "and the necessary clerical staff" should be delegated

(ii) in line 4, for the words "this staff" read "the camp Accountants" and

(iii) in line 5, for the words "it" read "they".

By order of the Govr. etc.,

Sd/-

for Deputy Secretary to the Government of B'ba
Relief and Rehabilitation, Deptt.

To

The Commr., N.D.,

the commr. C.D.,

The Comm. of police, Bombay,

The Collr. of Thana/Poona/Nasik/Ahmednagar/Ahbedabad

The Director of Relief and Rehabilitation,

The Accountant General, Bombay.

The Finance department.

Sd/-

HSS.8/5